

BUDGET FORMAT

The FY2017 proposed budget document for the City of Fort Worth provides historical, current, and future comparisons of revenues and expenditures; planned allocations of resources - both fiscal and personnel; and brief descriptions of the anticipated annual accomplishments of City programs outlined in each department's business plan.

FUND STRUCTURE

Operating budgets are divided into several different funds. Activities supported by tax dollars are included in the General Fund and Debt Service Fund. Enterprise Funds are those that are funded on a fee-for-service basis, such as the Water and Sewer Fund and the Municipal Airports Fund. Services that are provided internally by City departments on a fee-for-service basis for other City departments, such as the Equipment Services Fund, are specified as Internal Service Funds. Finally, Special Revenue Funds are financial accounts for special revenue sources. An example is the Culture and Tourism Fund, which administers revenue collected from the City's hotel and motel occupancy tax and from the operation of the City's public venues. Each of these fund types is included in the City of Fort Worth proposed budget.

BUDGET DOCUMENT STRUCTURE

The budget document itself is divided into several sections. The document begins with an overview of the City's proposed budget in the City Manager's message. It is followed by introductory information and summaries of revenues and expenditures, including tax base and rate data. The next sections describe personnel resources by department and finally, a calendar of budget milestones is included.

CITY STRATEGIC GOALS FOR CITY DEPARTMENTS

The Fort Worth City Council conducted a priority planning process to deal proactively with the many opportunities and challenges facing the Fort Worth community. This process was very influential in guiding the activities of citizens, council and staff for the next five years. Overall, the City of Fort Worth will continue to concentrate on five top-priority strategic goals for FY2017:

- Make Fort Worth the nation's safest major city
- Improve mobility and air quality
- Create and maintain a clean, attractive city
- Strengthen the economic base, develop the future workforce, and create quality job opportunities
- Promote orderly and sustainable development

The intention of these strategic goals is to provide a clear and concise statement about where the City Council wants Fort Worth to go in the next five years and to stimulate broader discussion of the important issues facing Fort Worth now and in the future. These strategic goals are interrelated and all departments strive toward the achievement and realization of these goals.

GOVERNMENTAL FUNDS

These funds are used primarily for revenues and appropriations associated with the City's "governmental-type activities", such as public safety and regulatory functions, that are funded primarily by non-exchange revenues such as taxes and accounted for on a modified accrual basis.

General Funds:

Departments that comprise the General Fund are listed in an alphabetical order in the budget document.

- | | |
|-------------------------------|--------------------------|
| City Attorney's Office | Municipal Court |
| City Auditor's Office | Neighborhood Services |
| City Manager's Office | Non-Departmental |
| City Secretary's Office | Park and Recreation |
| Code Compliance | Performance and Budget |
| Economic Development | Planning and Development |
| Financial Management Services | Property Management |

Fire
Human Resources
Library

Police
Transportation and Public Works

Special Revenue Funds:

Alliance Airport Facility Maintenance	Lake Worth Trust
Community Tree Planting Program	Library Automation Systems Sharing
Crime Control & Prevention District	Municipal Golf
Culture and Tourism 2% Hotel Occupancy Tax	Red Light Enforcement
Culture and Tourism DFW Revenue Share	Special Donations
Culture and Tourism	Special Trust
Environmental Protection	State Asset Forfeiture
Justice Asset Forfeiture	Treasury Asset Forfeiture
Lake Worth Trust	Special Trust

General Debt Service Fund:

This fund accounts for money used to pay the interest and principal of the City's long-term, tax-supported debt.

PROPRIETARY FUNDS

This section is comprised of the Proprietary Funds, which includes Enterprise Funds and Internal Service Funds, that account for the City's organizations and activities that are similar to businesses found in the private sector. These funds are intended to be self-supporting with services being financed through user charges or on a cost reimbursement basis.

Enterprise Funds:

Municipal Airports Fund	Stormwater Utility Fund
Municipal Parking Fund	Water and Sewer Fund
Solid Waste Management Fund	

Internal Service Funds:

Capital Projects Service Fund	Information Technology Systems Fund
Equipment Services Fund	Risk Financing Fund
Group Health and Life Insurance Fund	

Budget and Property Tax Setting Calendar and Schedule of Meetings
(Proposed Tax Rate Exceeds Effective or Rollback Tax Rate)
(September 13th Budget Adoption)

Throughout the process, residents are provided opportunities to give input for the budget's development through Public Hearings. Also, a number of City Council budget workshops and presentations are held on the Proposed Budget. The below represents the schedule needed to meet statutory requirements for the FY2017 Budget:

Tuesday – August 2, 2016 **Pre-Council Meeting (3 p.m.)**
• Presentation on City Manager's Proposed Fiscal Year (FY) 2017 Capital Budget

Tuesday – August 9, 2016 **Pre-Council Meeting (3 p.m.)**
• Presentation on City Manager's Proposed FY2017 Operating Budget
City Council Meeting (7 p.m.)
• M&C to authorize submitting Application for Funding to CCPD Board

Thursday and Friday – August 18/19, 2016 **Budget Workshop (9 a.m.)**
– Welcome – Honorable Betsy Price, Mayor
– Discussion of FY2017 Operating and Capital Budgets – David Cooke, City Manager
– Wrap-Up Discussion – Honorable Betsy Price, Mayor

Thursday – August 18, 2016 **CCPD Meeting (5:30 p.m.)**
• Presentation of Proposed CCPD Budget to CCPD Board
• CCPD 1st Public Hearing on its Budget

Tuesday – August 23, 2016 **Pre-Council Meeting (3 p.m.)**
1st Public Hearing on City Budget at City Council Meeting (7 p.m.)
1st Public Hearing on Tax Revenue Increase at City Council Meeting (7 p.m.)

Thursday – August 25, 2016 **Budget Workshop – if needed (9 a.m.)**

Thursday – August 25, 2016 **CCPD Meeting (5:30 p.m.)**
• 2nd CCPD Public Hearing on its Budget
• CCPD Board Adopts CCPD Budget

Tuesday – August 30, 2016 **Pre-Council Meeting (3 p.m.)**
2nd Public Hearing on City Budget at City Council Meeting (7 p.m.)
2nd Public Hearing on Tax Revenue Increase at City Council Meeting (7 p.m.)

Thursday – September 1, 2016 **Budget Workshop – if needed (9 a.m.)**

Monday – September 5, 2016 **Labor Day Holiday**

Tuesday – September 6, 2016 **CANCELLED City Council Meeting**

Tuesday – September 13, 2016 **Pre-Council Meeting (3 p.m.)**
Council holds Public Hearing on Board Approved CCPD Budget at City Council Meeting (7 p.m.)
Council approves or rejects CCPD Budget at City Council Meeting (7 p.m.)
Proposed Budget Adoption at City Council Meeting (7 p.m.)
Proposed Adoption of Tax Rate at City Council Meeting (7 p.m.)

* Denotes statutes that were amended. No amendments will impact the City until the FY2018 budget.

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